

**MENTOR FOUNDATION UK  
(A COMPANY LIMITED BY GUARANTEE)**

**Trustees' report and accounts**

For the year ended 31 March 2016

**Charity No. 1112339  
Company No. 5609241  
Scottish Charity No SC041210**

THURSDAY



\*L5MCEM7N\*  
LD9 22/12/2016 #127  
COMPANIES HOUSE



*"We firmly believe prevention is better than cure and that it makes clear sense to invest in the future of our children."*

## A note from our Chair

The previous year has been a successful period of financial stability and continuing progress in our work. We have been delighted to launch the Good Behaviour Game randomised controlled trial across almost eighty primary schools in England. Continuation funding for our largest two programmes based in Scotland has been secured and we have been able to develop both Breaking Out and Families Together to achieve even more impact. Our strengthened financial position is all the more satisfying given the very difficult funding environment in which we operate, but this stability provides an excellent basis for the coming period, so that we can reach more young people with our evidenced-based prevention approach.

The need for Mentor's work is critical. Our approach to preventing the misuse of alcohol and drugs is rooted in building young people's resilience, helping them develop the life skills they need in order to negotiate challenging situations. We provide children and young people with age-appropriate knowledge and skills coupled with positive health values to help them build the self-confidence to make their own decisions. Crucially our work is based on the best international scientific evidence, helping to create a future generation of resilient young people equipped to thrive in the modern world.

Too often young people either have no access to such support or they receive drugs education which tries either to frighten them away from drugs, or simply provide them with information only. Both approaches have been shown to be ineffective. The evidence teaches us that the best strategy for supporting the well-being of children and young people is through a life-course approach to intervention and prevention. This approach considers the many inter-related risks young people face, and supports effective, evidence-based prevention in the home, at school and in the community. To achieve this our work consists of three key elements: programmes, research and policy work.

We are passionate to achieve even more. Effective prevention helps young people to fulfill their potential and it is also a far more cost effective approach than trying to support people or communities blighted by the harms of drugs and alcohol. We firmly believe prevention is better than cure and that it makes clear sense to invest in the future of our children.

Trustees wish to thank Mentor staff for their hard work and dedication over the past year. We also thank our funders, commissioners, partners and everyone who takes part in our projects. I particularly wanted to highlight the work of our brilliant volunteers who support our work in so many ways.

I hope you will support us in building young people's resilience, helping them develop the life skills they need in order to avoid unhealthy risky behaviours and instead to thrive and reach their potential.

Thank you for your continuing interest and support for Mentor.

**Sim Scavazza**  
**Chair - Board of Trustees**

# Building resilience

## in order to prevent alcohol & drug misuse

One of the central themes underpinning our work is building children and young people's **resilience** - that is, their ability to navigate and overcome potentially harmful situations and avoid dangerous risk-taking.

Resilience is an important **protective factor** that helps prevent and lower the impact of a range of risks, including substance misuse, as well as mental ill health, criminal behaviour and sexual exploitation.

As a prevention charity, our work is about reducing future needs.

We believe the best strategy for supporting the immediate and long-term well-being of children and young people is through a holistic, life-course approach to prevention. This approach considers the many inter-related risks young people face and supports effective, evidence-based prevention in the **home**, at **school** and in the **community**.

## What we do

Our approach consists of three key elements:

### Programmes

At the heart of our work are the evidence-based programmes that we deliver in a variety of settings for different groups of young people, as well as the adults in their lives. We run programmes both independently and in partnership with organisations across England and Scotland.

### Research

Building our evidence base of 'what works' in prevention is vital to ensuring our work is effective, and underpins all that we do. Mentor developed ADEPIS, the leading source of alcohol and drug education resources for schools, and now maintains the CAYT repository of impact studies of evidence-based programmes.

### Policy

As the UK's leading authoritative voice in drug and alcohol prevention, we often contribute to or are referenced in drug and alcohol policy in the UK.

We also conduct policy analysis and research, which informs our blogs, and lead national campaigns.

### Our Vision

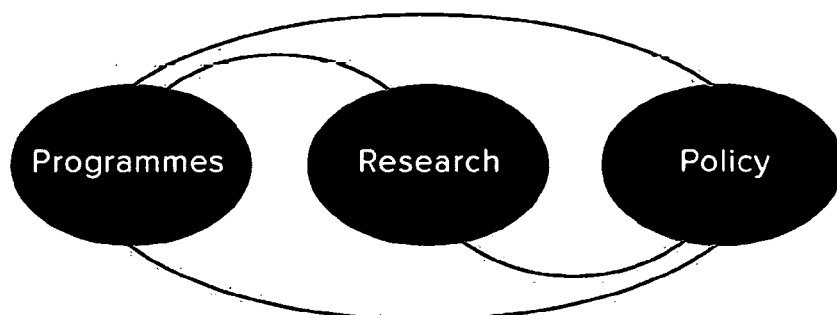
A world that provides opportunities for the healthy development of children and young people free from the harms caused by alcohol and drug misuse.

### Our Mission

To promote the health and well being of children and young people in order to prevent alcohol and drug misuse.

We do this by ensuring:

- Every child in the UK receives sufficient, appropriately delivered evidence-based alcohol and drug prevention in school.
- Parents have free access to the best information and support to help them protect their children from alcohol and drug harms, and related risky behaviours.
- Policy makers prioritise prevention and early intervention.



## ADEPIS

ADEPIS (the Alcohol & Drug Education & Prevention Information Service) launched in April 2013 with funding from the Department for Education as a free national service for schools. The platform provides downloadable toolkits and briefing papers, as well as free regional seminars, allowing heads, teachers, practitioners and governors to take a lead on alcohol and drug prevention.

Mentor received joint Government funding in March 2015 to further embed expert advice and develop evidence-based tools for local practice in prevention and education through the integration and further development of the Centre for Analysis of Youth Transitions (CAYT). Since then, four briefing papers have been published, three seminars have taken place in Birmingham, London and Liverpool led by prevention experts, an online professional development course was launched for teachers, as well as a quality mark for schools and providers. Six impact studies of newly evaluated evidence-based programmes have been added to the CAYT repository.

Mentor-ADEPIS has also been recognised internationally. Mentor-ADEPIS work was showcased in Istanbul at the UNESCO, UNODC and WHO international expert meeting on substance use among children and young people on 29th September – 2nd October 2015. ADEPIS will be referenced as 'promising initiative' under the policy section and the training section of the related report, due to be published in 2016.

## Bottle Project

### New Name: Me & You

The Me & You (Mentor Youth) Project is a peer-led programme that aims to build resilience to risks – including alcohol misuse and offending behaviour – and to foster healthy ambition, determination and a sense of community.

Working across Edinburgh and the Lothians, Me & You delivers alcohol and health workshops to vulnerable and hard-to-reach young people, adopting a peer-led approach that builds confidence and ambition, and inspires positive life choices.

A further element of this work will be to enable these young people to help shape Mentor Scotland's work going forward. They will use their experiences, views and drive to advise and help direct Mentor to meet need and be the voice of Mentor Youth.

Young people have ownership over Me & You; they will take on responsibility for delivering, developing and driving this work forward, generating a vitality and resonance that is only possible when young people are at the helm.



## Boys & Girls PLUS

Mentor received funding from the European Union in March 2015 to run a one year programme called Boys and Girls Plus, building on the work of the original 'Boys and Girls' video web series. This was part of a pan-European collaboration and evaluated by Hogent University College in Belgium. By promoting healthy lifestyles and building life skills and resilience, the programme aims to have a positive impact on drug use and other risky behaviours in a way that 'single issue' interventions do not.

Overall the project reached 3,954 pupils aged 13-17 across the EU with face-to-face workshops delivered by 179 trained teachers. There were 50,185 views of the videos on YouTube, 1,116 downloads of the social media mapping report on the digital platform and 3 sponsored posts reaching 13,300 young people, and 33,383 teachers.

The project produced a large number of downloadable and printed documents including three study reports, an innovative website and held a round table event at the European Parliament in Brussels on how to integrate creativity in prevention. The evaluation and expert opinion study showed that the programme is flexible to use in different settings and has a practical approach. Pupils appreciate the informative and provoking thinking in the programme (64%), showing the impact of other people in their decisions (69%) and showing the advantages of a positive attitude (70%). Pre-post comparison (n=1,423) showed a positive effect on decision-making and goal setting skills.

## Breaking Out

Over the last four years, having reached more than 400 young offenders in Polmont Young Offenders Institute, the Breaking Out Peer Alcohol Project (BOPAP) has delivered alcohol education programmes that enable participants to develop an understanding of the risks associated with alcohol misuse and the links to offending behaviour. Participants can progress onto a personal development programme that provides opportunities to develop skills, knowledge and attitudes which contribute towards desistance. In the past year Mentor delivered 235 individual sessions (47 programmes of 5 sessions each), reaching 204 young people.

Having identified a need to better coordinate prison and community-based services for young offenders, Mentor has already begun to develop the Breaking Out Community Support Service (BOCSS) to provide continuing support for BOPAP participants upon their release into the community. In doing so, we have demonstrated the value of continuing alcohol-based support and liaison with external agencies to promote the successful reintegration of ex-offenders.

By developing BOCSS, we hope to standardise this type of support, ensuring that ex-offenders are able to access the right services to achieve successful reintegration and long-term desistance.

## Early Help Model

Mentor, alongside Grandparents Plus, 4Children and the Childhood Bereavement Network, received joint funding in March 2015 from the Department for Education for the development of an Early Help Model for kinship carers in England, building on the work of Families Together in Scotland.

Mentor trained 124 kinship care professionals to support kinship carers with a range of challenges and 208 professionals were trained in total by the project partners. Mentor developed a substance misuse training manual for kinship carers and contributed to the development of a kinship care training programme.

## National Kinship

### Care Support

Following funding from the Scottish Government, Mentor Scotland is developing the 3rd edition of the National Kinship Care Guide, to be released in October 2016. To complement this work, a new kinship care website for Scotland is being designed.

[www.kinship.scot](http://www.kinship.scot) will provide kinship carers with news, support and information about events and policy changes. Meanwhile, Mentor will continue to provide training to kinship carers, practitioners and professionals as well as offering a new unique mentoring programme for kinship carers. This will enable them to support other carers, enhancing sustainability within their community.



## Families Together

Families Together provides individual personalised support, information, advice and peer group opportunities for kinship carers and young people they care for. This builds carers' confidence and resilience, enabling kinship families to be more positively integrated within the community and encouraging them to reach their full potential.

Following further successful funding from the Big Lottery, Mentor Scotland continues to support kinship families across three local authorities while raising awareness and liaising with local authorities and support services across the communities. This work has seen a fantastic partnership with Big Hearts Community Trust which has enabled further outreach and community provision.

319 kinship families have now received support over the last 4 years which involves advocacy support, advice, access to training and information, respite, youth activities and family outings.

### **Other positive outcomes:**

- 88% of carers are more aware of and are using local services;
- 99% feel they have a greater understanding of the process they go through;
- 97% felt their relationships had improved;
- 95% felt their children had grown in confidence and had positive futures ahead

# Good Behaviour Game

The Good Behaviour Game (GBG) is an evidence-based approach to classroom management that helps primary school children learn how to work together to create a positive learning environment.

The GBG has a substantial body of international evidence which has shown the intervention to have dramatic benefits on children's behaviour. More than 40 years of research indicates the GBG leads to significant long term educational and health benefits, including:

- Immediate improvements in pupil behaviour, particularly for disruptive boys
- Improved attainment and achievement
- Increased numbers of students continuing into further education
- Reduced substance abuse, mental health problems and criminal behaviour in later life

Mentor received funding from the Education Endowment Foundation (EEF) to run a two-year UK randomised controlled trial from 2015-17. This is in partnership with the programme's developer, American Institutes of Research, and independent evaluators at the University of Manchester.

Currently 77 primary schools across England are participating in the trial in Birmingham, Manchester and Barnsley and the surrounding areas.

## Relative Support

Mentor's report on the needs and experiences of Scottish kinship carers was the first stage in its strategic partnership with Scottish Government to improve outcomes for children in kinship care.

Between July and October 2013, Mentor spoke to 75 kinship carers with a particular focus in five local authorities, conducting semi-structured focus groups and one-on-one interviews. We also consulted 34 professionals, practitioners and stakeholders.

Our findings were compiled in the final report, published on our website.

## M-PACT Plus

M-PACT Plus is a joint project between Place2Be and Action on Addiction which involves training school staff to identify children affected by parental drug and alcohol misuse and supporting them through an eight-week programme delivered in schools by practitioners who are also trained therapists.

From 2013 to 2014, Place2Be and Action on Addiction tested the M-PACT concept to establish how it can be delivered within a school context to make the greatest difference to children and families. This initial pilot of M-PACT Plus was delivered to schools in four areas: Manchester and Salford; the North East; London; and Essex.

Mentor was commissioned early in 2014 to evaluate M-PACT Plus to inform future, nationwide delivery of the programme. Teams of Place2Be counsellors delivered 11 M-PACT courses over an 18 month period to 47 families. The families of approximately half the children who participated were already known to agencies such as social services, domestic violence or addiction services. At the end of the pilot project it became clear that 27 of the children who participated in M-PACT Plus lived in families with no other targeted agency involvement (excluding Place2Be or universal services such as a doctor or dentist). These children could be said to be 'below the radar' with respect to parental substance misuse.

There were modest benefits for children including feeling their situation had improved, communication within their family was better, and that they had a better understanding of addiction. In interviews some children spoke about feeling more confident, safer and less isolated after they had taken part in M-PACT Plus.

There were also modest benefits for parents and carers in key areas including: family functioning and coping with problems. As might be expected, some adult users remained reluctant to talk openly about addiction with their children. Funding for M-PACT Plus has been extended in three out of the four pilot areas.



## Unplugged

Unplugged is an evidence-based life skills programme designed to equip young people with specific competencies and resources that they need to resist social influences and to support knowledge about drugs and their adverse health consequences.

Mentor received funding from LEAF in August 2015 to lead a one-year pilot of the Unplugged programme in 10 secondary schools and Pupil Referral Units in Salford, Staffordshire and the Greater Manchester area.

The programme is being independently evaluated by Hogent University College in Belgium and the final evaluation will be available in October 2016.

## **Young STAND**

In 2015, Mentor and the Scottish Collaboration for Public Health Research and Policy (SCPHRP) held the third Young STAND (Scots Tackling Alcohol and Drugs) Awards.

Young STAND is an innovative awards scheme aimed at recognising, rewarding and supporting youth-led projects in Scotland that help to prevent children and young people from misusing alcohol and other drugs.

This scheme, which has seen over 150 projects apply, aims to share practice of what works and in the longer term connect youth work up and down the country.

## Youth Insight

Mentor received funding from the City Bridge Trust in October 2013 for a two-year project called Youth Insight to offer practical support for London-based policy organisations looking to involve young people in policy development, building on the work of the London Youth Involvement Project.

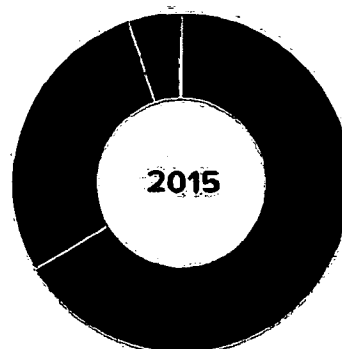
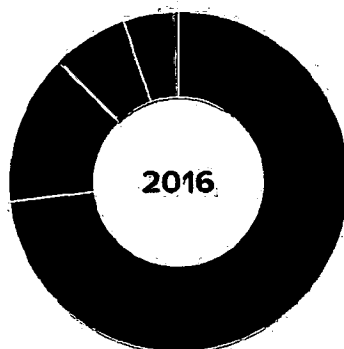
Youth Advisers worked with the PSHE Association to contribute to ongoing research into what makes a quality PSHE lesson, as well as with NHS Citizen in relation to their NHS Citizenship Assembly and the Italian Youth Policy Development residential.

The project involved the creation of a guidebook for organisations wishing to increase youth involvement in their policy development, a workshop to disseminate this and 'Your Today Our Tomorrow: Young People in Public Policy' event with attendees from a range of public policy organisations and NGOs, including the Home Office, Department for Health, Cabinet Office and London Youth.

# Financial Information

For detailed financial statements, please see pages 14-22

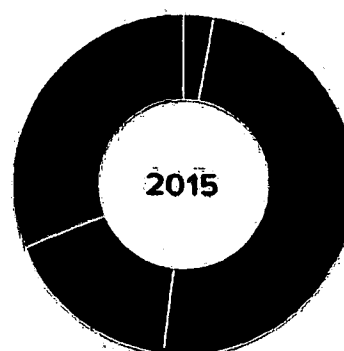
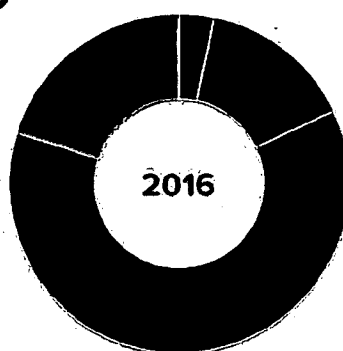
## INCOME



	2016	2015
DONATIONS	877,707	481,381
STATUTORY FUNDING	171,625	205,511
GOOGLE	58,032	35,309
SCHOOLS INCOME	86,925	---
OTHER	5,603	1,701
	<u>1,199,892</u>	<u>723,902</u>

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## EXPENDITURES



	2016	2015
FUNDRAISING	34,980	19,371
EDUCATION	155,542	340,545
RESEARCH	650,324	118,814
PREVENTION	213,242	215,515
	<u>1,054,088</u>	<u>694,245</u>



## MENTOR UK STAFF

Michael O'Toole, Chief Executive  
Heather McVeigh, Scotland Director

Debra Anderson, Project Officer  
Jamila Boughelaf, Programme Manager  
Jill Colvine, Youth Worker  
Jade Forester, Marketing & Communications Officer  
Amanda Hood, Office Manager / Project Administrator  
Nathalie Hussa, Fundraising Officer  
Liz Johnston, Family Support Worker  
Gez Lawson, Development Manager  
Kate O'Brien, Director of Programmes  
Irahyma Paredes, Head of Fundraising  
Alessandra Podestà, Programme Manager  
Yvonne Ramsay, Senior Family Support Worker  
Ben Thurman, Policy & Research Officer  
Sue Tilley, Financial Officer

## MENTOR UK TRUSTEES

Chair: Sim Scavazza  
Vice Chair: Rachel Lee

Kelly Allen  
Antonia de Gier  
Lord Benjamin Mancroft  
Martin Paisner CBE  
Clive Standish  
Professor Harry Sumnall  
Dr. Astrid Wissenburg

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Registered Company No. 5609241  
Scottish Charity No. SC041210



[mentoruk.org.uk](http://mentoruk.org.uk)



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[Mentor Foundation UK](https://www.linkedin.com/company/Mentor-Foundation-UK)



[youtube.com/user/MentorUK](https://youtube.com/user/MentorUK)



[plus.google.com/+MentorukOrgUk](https://plus.google.com/+MentorukOrgUk)

## **REFERENCE AND ADMINISTRATIVE DETAILS AND FINANCIAL INFORMATION AND STATEMENTS**

### **Trustees**

Sim Scavazza (Chairman)  
Rachel Lee  
The Rt. Hon. Lord Mancroft  
Martin Paisner  
Helen Watson (resigned 22 Jun 16)  
Dr Astrid Wissenburg  
Antonia de Gier  
Harry Sumnall (appointed 24 Jun 2015)  
Clive Standish (appointed 2 Dec 15)  
Kelly Allen (appointed 2 Dec 15)

### **Chief Executive**

Michael O'Toole

### **Registered Office**

CAN-Mezzanine  
49-51 East Road  
London N1 6AH

### **Professional Advisors**

#### *Auditors*

H W Fisher & Company  
11-15 William Road  
London NW1 3ER

#### *Bankers*

HSBC  
90 Baker Street  
London W1M 2AX

#### *Solicitors*

Berwin Leighton Paisner  
Adelaide House  
London EC4R 9HA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Structure**

Mentor Foundation UK is a registered charity and company limited by guarantee,

governed by its Memorandum and Articles, dated 1 November 2005.

The Trustees (and Directors for the purposes of law), include current and former Parliamentarians, international business people, a senior legal practitioner and senior academics. Several Trustees have extensive charity management experience and sit on the boards of other charities. All share a common passion and commitment to Mentor's mission.

Each Trustee is provided with an induction pack, which includes Charity Commission guidance on the roles and responsibilities of charity trustees. The Board endeavours to ensure that it maintains an appropriate mix of skills and experience to enable it to fulfil its mission, and also to ensure that it adequately represents the communities it serves and takes the appropriate steps to fill gaps in the necessary skills.

In summer 2013, the Board undertook a comprehensive governance review which included an internal audit by HW Fisher.

### **Staffing**

The Chief Executive is accountable to the Board of Trustees, chaired by Sim Scavazza, and manages other Mentor staff (14 full time equivalent during 2015-16). Some tasks were undertaken by external contractors.

Key personnel within Mentor include Michael O'Toole (Chief Executive), Heather McVeigh (Director of Scotland), Kate O'Brien (Operations Director) and Irahyma Paredes (Head of Fundraising).

The Finance & Governance sub-committee review all salaries and set parameters for any annual increments.

The salaries for key personnel are set by the Trustees and is benchmarked against similar size organisations within the sector.

## REVIEW OF THE FINANCIAL POSITION

### Income

Our overall income for 2015 - 2016 was significantly higher than the previous year.

During the period we targeted our approach to trusts and foundations, and also widened our scope by bidding for government grants and contracts, in addition to a small investment in challenge events fundraising.

Whilst the bulk of our income currently continues to come from statutory funding and trusts and foundations, we are committed to building diverse income streams – see Fundraising below.

Statutory	372,106
Trusts & Foundations	797,558
Other	30,228
<b>Total</b>	<b>1,199,892</b>

### Expenditure

Charitable expenditure – that is, money directly spent to protect children and young people from the harms of drugs and alcohol – represented 97% of our total expenditure in 2015 - 16, over thirteen different projects.

### Fundraising

Mentor's Strategic Plan 2014 – 17 has helped us to sell Mentor to a broader base of supporters and we began 2015 – 16 in the most robust position ever, with 89% of income already assured.

In 2015 – 16 substantial funding was gratefully received from the following:

Education Endowment Fund, Scottish Whisky Association, Royal Foundation Scotland, Big Lottery Fund, City Bridge Trust, Comic Relief, Dorset Foundation, Department for Education, Gannochy Trust, Robertson Trust, Scottish Government, and the European Commission in the frame of the DPIIP programme 2013. We were also in receipt of a grant from Google to improve our online media.

Our grateful thanks to all donors, particularly those who elected to remain anonymous, and to individuals who have supported Mentor's work.

### Reserves Policy

The Board of Trustees has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between three and six monthscore costs, which for 2016equated to a minimum of £263,522 in general funds.

Trustees recognise the need to prioritise fundraising for unrestricted grants and donations, so as to reinstate unrestricted reserves to at least three months' running costs as soon as possible. However, some of our core costs are covered by restricted income, so the level decided upon is intended to offset any fluctuations in receiving payments of grants and to ensure that other restricted funds are not used.

The total reserves, including restricted funds, still falls short of the agreed minimum and our challenge during 2016 – 17 is to ensure that the target is reached.

### **Investment Policy**

The charity currently retains surplus funds in low risk, easy access accounts in order to accommodate variable cash-flow. It will review its investment policy at least annually.

### **Risk Management**

The Board of Trustees is required to assess the major risks to which the charity is exposed and establish systems to mitigate these risks. The Board is also required to ensure that the charity complies fully with the law and eliminates all risk of breaching the law. Mentor Foundation UK has a Risk Management and Legal Compliance Strategy that comprises identification of risks, evaluation of their potential impact, design of risk management and legal compliance programmes followed by implementation and review points. The primary risk during the year was the financial stability of the charity.

### **Public benefit statement**

The sections of this report above entitled 'Review of Activities' sets out Mentor Foundation UK objectives and reports on the activity and successes in the year to 31 March 2016 as well as explaining the plans for the current financial year. Mentor's work benefits children and young people, teachers, health professionals, and families.

The Trustees have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;

3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
4. That there is no detriment or harm arising from the aims or activities.

### **Disclosure of information to auditors**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

### **Re-appointment of auditors**

H W Fisher & Company were appointed auditors to the company and in accordance with section 485 of the Companies Act 2006 a resolution proposing that they be re-appointed will be put to the Annual Meeting.

On behalf of the Board of Trustees,

**Sim Scavazza**

Chair

Date ..... 13<sup>th</sup> December 2016

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its net income and expenditure for the year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Foundation will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Foundation and which enable them to ensure that the accounts comply with the Companies Act 2006 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **AUDITORS' REPORT TO THE MEMBERS OF MENTOR FOUNDATION UK**

We have audited the accounts of Mentor Foundation UK for the year ended 31 March 2016 set out on pages 14 to 22. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRSSE "The Financial Reporting Standard for Smaller Entities" published on 16 July 2014.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement on page 11, the trustees, who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

We have been appointed as auditor under Chapter 2 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act

2005 and report in accordance with regulations made under these Acts. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

## Opinion on Accounts

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

## Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

.....  
**S P Mehta (Senior Statutory Auditor)**

**for and on behalf of H W Fisher & Company**

**Chartered Accountants**

**Statutory Auditor**

Acre House

11-15 William Road

London NW1 3 ER

United Kingdom

Dated: *16 December*  
*2016*

# **MENTOR FOUNDATION UK**

## **Financial Statements**

**Year ended 31 March 2016**

**Charity No. 1112339**

**Company No. 5609241**

**Scottish Charity No SC041210**



STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
		£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	186,917	690,656	877,573	481,336
Investments		134	-	134	45
		<u>187,051</u>	<u>690,656</u>	<u>877,707</u>	<u>481,381</u>
Charitable Activities	3	-	316,582	316,582	240,820
Other Trading Income		700	4,903	5,603	1,701
		<u>187,751</u>	<u>1,012,141</u>	<u>1,199,892</u>	<u>723,902</u>
<b>Total Income</b>					
<b>Expenditure on:</b>					
Raising Funds		34,980	-	34,980	19,371
<b>Charitable activities:</b>	4				
Education		6,197	149,345	155,542	340,545
Research		19,441	630,883	650,324	118,814
Prevention		16,151	197,091	213,242	215,515
		<u>76,769</u>	<u>977,319</u>	<u>1,054,088</u>	<u>694,245</u>
<b>Total Expenditure</b>					
<b>Net Income for the year</b>					
- Before transfers		110,982	34,822	145,804	29,657
<b>Transfers between funds</b>		(16,321)	16,321	-	-
		<u>94,661</u>	<u>51,143</u>	<u>145,804</u>	<u>29,657</u>
<b>- After transfers</b>					
<b>Reconciliation of Funds</b>					
Balance brought forward at 1 April 2015		76,088	755	76,843	47,186
		<u>170,749</u>	<u>51,898</u>	<u>222,647</u>	<u>76,843</u>
<b>Balance carried forward at 31 March 2016</b>					

All gains and losses arising in the year are included in the Statement of Financial Activities and arise from continuing operations.

The notes on pages 17 to 22 form part of these financial statements.

MENTOR FOUNDATION UK

**BALANCE SHEET  
AS AT 31 MARCH 2016**

	Note	2016 £	2016 £	2015 £	2015 £
<b>Fixed Assets</b>					
Tangible assets	6	6,409		3,685	
			6,409		3,685
<b>Current Assets</b>	7				
Debtors		129,577		23,851	
Cash at bank and in hand		126,548		101,580	
		<u>256,125</u>		<u>125,431</u>	
<b>Creditors: Amounts falling due within one year</b>	8	<u>(39,887)</u>		<u>(52,273)</u>	
<b>Net Current Assets</b>			<u>216,238</u>		<u>73,158</u>
<b>Net assets</b>			<u>222,647</u>		<u>76,843</u>
<b>Funds Balances</b>					
Unrestricted Funds					
General Fund			170,749		76,088
Restricted Funds	9		51,898		755
			<u>222,647</u>		<u>76,843</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/12/16 and signed on its behalf by:



Ms Sim Scavazza (Chairman)

The notes on pages 17 to 21 form part of these financial statements.

Company registration no: 5609241

CHURCH OF THE HOLY TRINITY

1000 10th Street, N.W., Washington, D.C.

Rev. Mr. J. H. H. H.

1000 10th Street, N.W.

Dear Sir: I have the honor to acknowledge the receipt of your letter of the 10th inst.

and in reply to inform you

that the same has been forwarded

to the proper authorities

for their consideration

and I am, Sir, very respectfully,

Yours very truly,

Wm. H. H. H.

Secretary

of the Church of the Holy Trinity

Washington, D.C.

Enclosed find

one copy of

the same

for your information

Very respectfully,  
Wm. H. H. H.

Enclosed find

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2016

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**1 Accounting Policies**

**a) Basis of preparation**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice (SORP 2015) "Accounting and Reporting by Charities", issued by the Charity Commission, regulation 8 of the Charities Accounts (Scotland) Regulations 2006, the Companies Act 2006, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Memorandum and Articles of Association.

**b) Going concern**

At the time of approving the accounts, the trustee have a reasonable expectation that the charity has adequate resources to continue in operation existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

**c) Incoming resources**

Income and donations are accounted for on an accruals basis. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

Gifts in kind are valued on the basis that resources are to be the estimated value to the charity of the service, being the price the charity estimates it would pay in the open market for the service.

**d) Resources expended**

All expenses are accounted for on an accruals basis. Wherever possible costs are allocated directly to the appropriate activity; other costs common to all activities are apportioned between those activities on a basis which the trustees believe gives a fair allocation of the activity costs.

*Fundraising expenditure* comprises costs incurred in inducing people and organisations to contribute financially to the Foundation's work. This includes the cost of advertising for donations and the staging of special fundraising events. Expenditure incurred in connection with the specific objects of the charity is included under the heading *charitable activities*.

Expenditure on *governance* of the Foundation includes all costs relating to regulatory compliance and the strategic direction of the charity.

**e) Pension costs**

Mentor UK operates a group personal pension plan and contributes 3% of employees gross salary to a personal pension plan for each employee. The cost of providing pensions for employees is charged to the Statement of Financial Activities in the year in which the contributions are paid. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**f) Tangible fixed assets and depreciation**

Fixed assets are recorded at cost or, in cases where assets have been donated to the Foundation, at valuation at the time of donation. All assets acquired for continuing use and costing more than £500 are capitalised.

Provision is made for depreciation on all tangible assets, at rates calculated to write off the asset, less estimated residual value, over its expected life as follows:

Computer and Office Equipment - 25% per annum on a straight line basis

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016

**h) Funds**

*General funds* are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and have not been designated for other purposes.

*Designated funds* comprise funds which have been set aside by the trustees for particular purposes.

*Restricted funds* are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**i) Taxation**

The Foundation is an exempt approved charity in accordance with the Income and Corporation Taxes Act 1988.

**j) Functional currency**

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

**k) Operating lease rentals**

Rentals in respect of operating leases are charged to the Statement of Financial Activities as incurred.

<b>2</b>	<b>Income from donations</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2016 £</b>	<b>2015 £</b>
	Donations and legacies	<u>186,917</u>	<u>690,656</u>	<u>877,573</u>	<u>481,336</u>

In 2015, £122,162 of donations and legacies related to unrestricted funds and £359,174 related to restricted funds.

<b>3</b>	<b>Income from Charitable Activities</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2016 £</b>	<b>2015 £</b>
	Google - in kind	-	58,032	58,032	35,309
	Schools Income	-	86,925	86,925	-
	Statutory Funding	-	171,625	171,625	205,511
		<u>-</u>	<u>316,582</u>	<u>316,582</u>	<u>240,820</u>

All income from Charitable Activities in 2016 and 2015 was restricted.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016

4 Total Expenditure	Direct costs £	Staff costs £	Allocated costs £	Total Funds 2016 £	Total Funds 2015 £
<b>Cost of raising funds</b>					
Fundraising and publicity costs	2,608	26,853	5,519	34,980	19,371
<b>Charitable activities</b>					
Drug related projects	454,543	454,365	110,200	1,019,108	674,874
	<u>457,151</u>	<u>481,218</u>	<u>115,719</u>	<u>1,054,088</u>	<u>694,245</u>
		<b>Drug Related Projects £</b>	<b>Fundraising £</b>	<b>Total 2016 £</b>	<b>Total 2015 £</b>
<b>Allocated costs</b>					
Other Staff Costs (1)		24,987	1,477	26,464	34,817
Office Costs (2)		63,149	3,731	66,880	58,159
Governance		16,812	-	16,812	15,652
Depreciation		3,496	207	3,703	3,397
Communications & International activities (3)		1,756	104	1,860	1,500
		<u>110,200</u>	<u>5,519</u>	<u>115,719</u>	<u>113,525</u>

(1) These costs are allocated in proportion to staff costs for each area and include recruitment and contractors costs

(2) Office costs are allocated on the basis of time spent on each activity area.

(3) International activities includes a subscription to Mentor International of £1,860 (2015: £1,500).

In 2016, total expenditure was £1,504,088 (2015: £694,245) of which £76,769 (2015: (£60,608)) was unrestricted and £977,319 (2015: £633,637) was restricted.

**Governance costs**

Direct governance costs include audit fees of £5,109 (2015 : £5,049) and £448 (2015 : £0) for other services .

**Staff costs** comprise:

	2016 £	2015 £
Wages and salaries	437,846	356,528
Social security costs	39,512	32,756
Pension costs	3,860	3,885
	<u>481,218</u>	<u>393,169</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016

**4 Total Expenditure (continued)**

The average number of (FTE) employees, analysed by function, was:

	2016 No	2015 No (restated)
Fundraising	1	1
Drug related projects	13	10
	<u>14</u>	<u>11</u>

The number of employees whose annual emoluments were £60,000 or more were:

	2016 No	2015 No
£60,000 to £69,999	-	-
£70,000 to £79,999	1	-
	<u>1</u>	<u>-</u>

Remuneration for key management staff in the year was £188,268 (2015: £157,826).

**5 Trustees**

No trustees received remuneration during the year (2015: £nil). Expenses reimbursed to, or paid on behalf of Trustees during the year amounted to £1,732 (2015: £nil).

**6 Tangible Fixed Assets**

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2015	19,023
Disposals	-
Additions	6,428
<b>At 31 March 2016</b>	<u>25,451</u>
<b>Depreciation</b>	
At 1 April 2015	15,338
Disposals	-
Charge for year	3,704
<b>At 31 March 2016</b>	<u>19,042</u>
<b>Net book value</b>	
At 31 March 2016	<u>6,409</u>
At 31 March 2015	<u>3,685</u>

All the fixed assets are used for the charitable purposes and relate to unrestricted funds in 2016 and 2015.

**7 Current Assets**

	2016 £	2015 £
Other debtors	8,550	8,500
Prepayments and accrued income	121,027	15,351
Cash at bank and in hand	126,548	101,580
	<u>256,125</u>	<u>125,431</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016

**7 Current Assets (continued)**

In 2016, £77,679 (2015: £23,851) of debtors relates to unrestricted funds and £51,898 (2015: £nil) relates to restricted funds.  
In 2016, £126,548 (2015: £23,096) of cash at bank relates to unrestricted funds and £nil (2015: £755) relates to restricted funds.

<b>8 Creditors: amounts falling due within one year</b>	<b>2016 £</b>	<b>2015 £</b>
Taxes and social security costs	12,901	7,693
Other creditors and accruals	26,986	44,580
	<u>39,887</u>	<u>52,273</u>

All creditors in 2016 and 2015 relate to unrestricted funds.

**9 Restricted Funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held for specific purposes:

	<b>1 April 2015 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>31 March 2016 £</b>
Breaking Out	(17,640)	34,093	16,453	-	-
Families Together	35,147	33,855	69,002	-	-
Breaking Out continuation (a)	-	35,116	45,881	-	(10,765)
Families Together continuation (b)	-	80,744	80,435	-	309
Scotland (a)	-	3,350	19,671	16,321	-
Scottish Government (a)	(1,019)	75,000	77,839	-	(3,858)
Bottle Project (b)	-	24,000	23,158	-	842
Scottish Whisky Association	4,634	5,585	10,219	-	-
Gambling Project (a)	-	-	487	-	(487)
Early Help - Kinship Care (a)	(1,204)	14,450	27,182	-	(13,936)
Brighton & Hove CC	-	9,585	9,585	-	-
Unplugged (b)	-	37,499	37,006	-	493
ADEPIS (b)	(2,546)	88,000	85,158	-	296
Good Behaviour Game (b)	(9,232)	447,722	354,042	-	84,448
Mpact Plus	(11,222)	39,867	28,645	-	-
EU Boys & Girls Project (a)	5,393	-	10,837	-	(5,444)
Youth Insight	(1,556)	25,243	23,687	-	-
Website Development	-	58,032	58,032	-	-
	<u>755</u>	<u>1,012,141</u>	<u>977,319</u>	<u>16,321</u>	<u>51,898</u>

Breaking Out is a project undertaken at Polmont Prison in Scotland, and is jointly funded by Comic Relief, the Robertson Trust and the Gannochy Trust.

Families Together is a project in Scotland funded by the Big Lottery Fund, with additional funding from the Courant Fund and the Big Hearts Community Trust.

The Scottish Whisky Association funded the salary of a post in Scotland.

The Gambling Project is new and will be funded by Demos in 2016-17.

Youth Insight is a project that is funded by the City Bridge Trust.

Unplugged is a project funded by Lifeskills Education.

Brighton & Hove CC funded work in schools in their area.

Early Help - Kinship Care is a project that was be funded by Public Health England in partnership with Grandparents Plus.



NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2016

**9 Restricted Funds (continued)**

The Good Behaviour Game is a project working with schools and is funded by the Education Endowment Fund and income from participating schools.

Website Development includes income in kind from Google Inc.

Boys & Girls project is an EU funded collaboration, for which we will receive income during 2016-17.

Mpact Plus is a project that measures the impact of parental drug and alcohol abuse on children.

The Bottle Project in Scotland was funded by Diageo.

Funding from the Department for Education for the ADEPIS (Alcohol & Drug Education & Prevention Service) Project.

Funding for Scotland includes a grant from the Scottish Government for work with children in kinship care, in addition to funding from the Gordon Fraser Charitable Trust & Sylvia Aitken Charitable Trust.

(a) denotes projects where expenditure has exceeded income during the year, which will be allocated to income received during 2016-17.

(b) refers to income received during 2015-16 which will be expended in 2016-17

All other transfers from unrestricted funds to projects are where expenditure has been incurred against a project that is no longer funded.

**10 Analysis of Net Assets between funds**

	Unrestricted £	Restricted £	Total £
Fund balances as at 31 March 2016 are represented by:			
Tangible Fixed Assets	6,409	-	6,409
Current Assets	204,227	51,898	256,125
Creditors: amounts falling due within one year	(39,887)	-	(39,887)
	<u>170,749</u>	<u>51,898</u>	<u>222,647</u>

**11 Legal Status**

The charity is a company limited by guarantee. In the event of the company being wound up the guarantee is limited to £1 per member.

**12 Related party transactions**

There were no related party transactions during the year.